

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17827
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On December 31, 2003, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer), proposing additional individual income tax, penalty, and interest in the amount of \$193 for the tax year 2002.

The taxpayer filed a timely appeal and petition for redetermination. She did not request a conference. The Tax Commission has reviewed the file, is advised of its contents, and hereby issues its decision based thereon.

Idaho Code § 63-3002 provides:

Declaration of intent. It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

[Redacted]The [Redacted] audit changed the taxpayer's filing status from Head of Household to Single and denied her the exemption of her son, which resulted in an increase to the amount of taxable income reported to Idaho[Redacted] The Bureau issued a NODD to the taxpayer advising her of additional Idaho income tax, penalty, and interest due as a result of the increase to her taxable income.

In response to the deficiency notice, the taxpayer's tax return preparer wrote a letter stating

the taxpayer was having an on-going problem [Redacted] over claiming the head of household status and claiming her son as her dependent. He asked that the audit results be reconsidered. Subsequently, the taxpayer provided copies of statements from her landlord, a copy of her son's Social Security card, a copy of her son's immunization record, a copy of a receipt from her son's day care, a copy of her son's birth certificate, and a copy of a benefits history from Health and Welfare.

The Bureau sent the taxpayer a letter acknowledging her protest [Redacted]. [Redacted]

When the taxpayer did not respond to three additional requests for a copy of [Redacted] documents and/or additional information, her file was transferred to the Legal/Tax Policy Division for administrative review. A letter was sent to advise the taxpayer of her right to request a hearing or send additional information; however, the taxpayer did not respond.

The taxpayer has provided no information since the initial protest to the determination was submitted. [Redacted].

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). Having presented no further information in support of her argument, the taxpayer has failed to meet her burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

[Redacted] WHEREFORE, the Notice of Deficiency Determination dated December 31, 2003, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following additional tax, penalty, and interest for 2002:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$175	\$10	\$10	\$195

Interest has been computed through December 31, 2005.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2005.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this ____ day of _____, 2005, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]
[REDACTED]
[REDACTED]

Receipt No.
